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To: Examiner Robert Stevens Art Unit 2176 U.S. Patent and Trademark Office	Facsimile No. 571-273-8300 Telephone No. 571-272-4102
From: Rebecca Clayton Admin. Assistant to Stephen J. Walder, Jr.	No. of Pages Including Cover Sheet: 21

Please Acknowledge Receipt of the Following Documents Filed Herewith:

- (1) Transmittal Document;
- (2) Response to Decision on Appeal; and
- (3) Copy of www.bartleby.com/61/41/D0094100.html.

Serial No. 09/838,420; Attorney Docket No. FR920000032US1

Date: Friday, May 12, 2006

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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MAY 1 2 2006

In re application of: Bauchot et al.

Serial No.: 09/838,420

Filed: April 19, 2001

For: Method and System in an **Electronic Spreadsheet for Managing** and Handling User-Defined Options

> 50170 PATENT TRADEMARK OFFICE

Group Art Unit: 2176

Examiner: Stevens, Robert

Attorney Docket No.: FR920000032US1

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ENCLOSED HEREWITH:

- Response to Decision on Appeal; and
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No fees are believed to be required. If, however, any fees are required, I authorize the Commissioner to charge these fees which may be required to IBM Corporation Deposit Account No. 09-0447. No extension of time is believed to be necessary. If, however, an extension of time is required, the extension is requested, and I authorize the Commissioner to charge any fees for this extension to IBM Corporation Deposit Account No. 09-0447.

Respectfully submitted,

Registration No. 41,534

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